

082-01961

# MARKS & SPENCER

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Mr. Paul Dudek  
Chief, Office of International Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549  
United States

Date 21 February 2008

SEC Mail  
Mail Processing  
Section

FEB 21 2008

Washington, DC  
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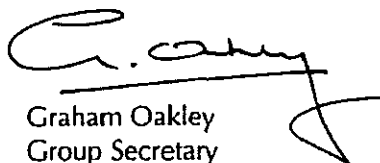
**SUPPL**

Dear Sir

Marks and Spencer Group p.l.c. (the "**Company**") is hereby amending its application for an exemption under Rule 12g3-2(b) under the Securities and Exchange Act of 1934, as amended (the "**Exchange Act**"), originally set forth in a letter to the Securities and Exchange Commission (the "**Commission**") dated 20 December 2002. The Company intends to publish henceforth the information required to be furnished under Rule 12g3-2(b)(1)(iii) under the Exchange Act on its Internet website and hereby informs the Commission pursuant to Rule 12g3-2(f) under the Exchange Act that the address of its Internet website is <http://www.marksandspencer.com/thecompany>

Please let me know if you wish to discuss anything arising from this letter.

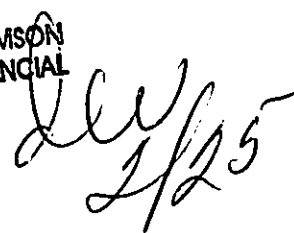
Yours sincerely

  
Graham Oakley  
Group Secretary

**PROCESSED**

FEB 26 2008

THOMSON  
FINANCIAL



**END**